ST. CHARLES COUNTY SOIL AND WATER CONSERVATION DISTRICT

District Announces Photo Contest

The St. Charles County Soil & Water Conservation District is hosting a photo contest for St. Charles County residents. The topic of the contest is Agriculture, and the district is seeking photos that can be used in



future publications and promotions.

Who May Enter: Any person in St. Charles County, excluding employees and board members of the district. If under the age of 18, a parent signature will be required on the submission sheet.

Contest Deadline: Submissions will be received beginning April 1, 2013 and ending October 15, 2013.

Announcement of Winners: Winners will be announced at the Annual Meeting of the SWCD in November 2013.

Prizes: Four cash prizes will be awarded. Grand prize will receive \$150; First place will receive \$100; Second place will receive \$50 and Fourth place will receive \$25. Prizes will be awarded at the Annual Meeting, and winning photos will be framed and hung in the SWCD/NRCS offices.

What to Enter: We are looking for digital images of life on the farm. These could include photos that show conservation practices, machinery, families, crops, farm buildings, farm animals, wildlife on the farm, etc.

Photos Featuring People: People in the photograph should be identified by name. It is the responsibility of the photographer to provide a signed photo release statement for each person whose face is visible in a photo. The SWCD office can provide you with a photo release form.

How To Enter: Photos and a short caption need to be submitted via email to theresa.dunlap@swcd.mo.gov. If you are unable to send the photo via email, you may bring it into the office on a photo cd or flash drive and we will download it to one of our computers.

Rights to Publication: By entering the photo contest, you agree to allow the St. Charles County Soil & Water District the right to use your photo in SWCD and NRCS media that promotes farming and conservation practices; in the Reporter Newsletter; on the SWCD Flickr photo sharing site; and any other media that promotes the goals of the SWCD.

Your Rights: All uses of your photo will include a credit line with your name on the photo in the lower corner.

Call the office with any questions! 636-922-2833, x 3



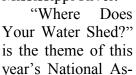
Watersheds, Pollution, Hypoxia and You

Poster Contest Topic Brings Attention to Big Problem

We all live in a watershed. In fact we all live in several watersheds. According to the Environmental Protection Agency's definition, watersheds can be as small as a neighborhood, and as large as the Mississippi River basin which covers approximately 1,200,000 square miles, or about 40 percent of the United States.

The U.S. EPA defines a watershed as "a geographic area in which water, sediments, and dissolved materials drain into a common outlet" such as a river, stream or lake. All of the homes in a neighborhood may drain to the

same lake, pond or creek; and that water body then drains to a larger stream or river which then, in our county, drains eventually to the Mississippi River.





The Poster Contest Logo See bottom of article for information on how your 4th, 5th, and 6th graders can participate in contest and have a shot at cash prizes.

sociation of Conservation Districts Poster Contest, and is also a topic of great interest to not only the Environmental Protection Agency, but also to local law makers and government workers whose job it is to protect clean water resources across the country.

If you received this newsletter in the mail, you most likely live in the Peruque-Piasa Watershed which covers 1,715 square miles in Missouri and Illinois (approximately 336 square miles on the Missouri side in St. Charles and Warren Counties). This is an important watershed in the country because activities within the Peruque-Piasa directly affect the Mississippi River Basin and eventually, a northern part of the Gulf of Mexico.

The Peruque-Piasa is just one watershed within the much larger Mississippi River Basin Watershed, which drains the neighborhoods, parking lots, industrial districts, trash dumps, cities and everything else (including farms) over 40% of the United States. All of this runoff drains into the Mississippi and heads for the gulf. The area of the Gulf of Mexico that receives this water is known as The Dead Zone because aquatic life no longer survives in those waters due to a condition known as hypoxia.

Hypoxic zones are areas of water bodies where aquatic life cannot survive because of low oxygen levels. They are generally caused by significant nutrient pollution such as nitrogen and phosphorus. These nutrients cause an overgrowth of algae which consumes oxygen and blocks sunlight from underwater plants.

See Watersheds, Pg. 3

Conservation Cost-Share Funds Available

The St. Charles County Soil & Water Conservation District has received the FY 14 allocation amounts to meet conservation goals in the county for the upcoming fiscal year. Through the implementation of conservation practices, the district supports sound agricultural management of soil and water resources. Following are the resource concerns and the dollar amounts allocated:

Grazing Management: \$5,000 Sensitive Areas: \$400 Sheet, Rill and Gully \$15,000 Woodland Erosion: \$2,000

These funds are considered an "advanced allocation" and will allow the district to get started on important conservation practices desired by local farmers. Additional funds may be released mid-fiscal year.

If your farm has an erosion problem, or you are interested in grazing management, contact the district at 636-922-2833, ext. 3, and speak to Frankie or Charlie.

General CRP Sign-up Announced

Agriculture Secretary Tom Vilsack announced at the National Pheasant Fest and Quall Classic that the U.S. Department of Agriculture (USDA) will conduct a four-week general sign-up for the Conservation Reserve Program (CRP) beginning May 20 and ending June 14. The CRP rental rates have been revised and most counties have seen their average rental rate increase. New rates will go into effect with the next CRP sign-up.

New Guidelines for Organic Certification

Beginning farmers and existing organic operations can find detailed information about organic certification in a series of new guides written by sustainable-agriculture experts at the National Center for Appropriate Technology in partnership with the USDA National Organic Program. The four guides provide detailed information about the relevant organic requirements, provide best practices, and further explain the certification process. The guides can be accessed online at https://attra.ncat.org/ where you can download copies. Contact the SWCD office if you need assistance locating the guides.

Envirothon Regional Contest is April 16 at Quail Ridge

And Other Envirothon News...

Regional Competition: Once again, some of the brightest and most enthusiastic conservationminded high school students will gather for the annual Regional Envirothon Contest to compete for the opportunity to take part in the Missouri State Envirothon Competition to be held in May near Kingdom City.



David Bruns, MDC, works with students to identify prairie grasses.

This year's topic was chosen by the national host state, Montana, and is Sustainable Rangeland Management: Achieving a balance between Traditional Agricultural Uses withNon-Agricultural uses on Mon-Rangetana lands. The local competition will focus more on

prairie land, but students will be required to understand grazing systems and rangeland management.

Assisting with the regional competition are the resource professionals from the Missouri Department of Conservation, as well as NRCS soil scientists, district employees and numerous volunteers from around the county. Competition is an all day event and will take place April 16 at Quail Ridge County Park with the generous donation of the use of the park buildings by Bettie Yahn-Kramer, St. Charles County Parks Director.

There are currently 11 teams enrolled for this competition.

Scholarship Fundraiser: The Missouri State Envirothon Committee has been conducting a shotgun fundraiser to add funds to the Mary S. Burt Envirothon Scholarship account. High School seniors who have participated in an Envirothon Competition at any level are invited to apply for the \$250 college scholarship. The committee hopes to raise the amount of the award as funds grow. The recent shot-gun raffle has produced approximately \$750 in funds so far. The drawing for the shot-gun will be held during the monthly meeting of the SWCD Board of Supervisors March 29. The winner will be personally notified and his/her name

Growing a Garden? **Extension is Amazing Resource**

The University of Missouri Extension continues to offer timely advice and assistance on a variety of topics, everything from identifying pests to offering advice on family matters. Landowners and farmers have enjoyed the accessibility of UM Extension's cutting edge agricultural information in the county for years.

Programs and services are too many to list, but with the dawn of planting season many of us will be putting in vegetable gardens. Here are just a few Extension classes that may be of interest to the home gardener:

Wednesday, April 3 (6:30 to 8:30 p.m.): Soil Building and Composting. Topics include soil classifications, soil amendments, soil testing, fertilizing, soil pH, composting materials and techniques.

Saturday, April 6, (9 to 11 a.m.): Growing Small Fruits in Home Gardens. Strawberries, blackberries, grapes, raspberries and blue berries can be grown in our county. Learn about site selection, soil preparation, planting, training, maintenance, pruning, harvesting and preserving.

Saturday May 4 (9 to 11 a.m.): Growing Summer Vegetables in Home Gardens. Learn vegetable growing principles, specific procedures to prepare soil, planting, growing, dealing with insects and diseases, and harvesting summer vegetables.

All of the classes are offered at the St. Charles County University Extension Center at 260 Brown Rd., St. Peters. There is a small fee to cover materials and other expenses. Registration deadlines are one week prior to the class. To register, call 636-970-3000. Additional family members may register for half price if class materials are shared.

will be posted on the SWCD website and the Missouri State Envirothon website, as well as published in the Reporter in June.

Run For Envirothon: On the national level, the North American Envirothon has suffered some financial problems as Canon has decided to cease important funding. Canon will still sponsor the scholarship awards and other prizes, but is unable to continue support at past levels. Fundraising continues at both the National and State levels as various groups work to keep the program alive in their states and Canadian provinces.

One determined young man has decided to run across the country to raise funds and bring awareness to the North American Envirothon. Outdoorsman Josh Seehorn is preparing to begin a more than 4,800 mile trek across the United States in support of North America's largest high school environmental education competition.

Seehorn will attempt to run/hike across America by following the American Discovery Trail beginning at Point Reyes National Seashore near San Francisco, California on March 20. He will travel east and end at Cape Henlopen State Park, Delaware. He is seeking opportunities to present about Envirothon program to high schools and interested parties during and after his run.

Seehorn was a high school Envirothon competitor himself in Georgia, and now holds a position on the Georgia State Envirothon Committee. You can visit the



Danny Brown, MDC, looks on as students identify fish they netted from the Meramec River

website, outdoorjosh.com to learn more.

Support Envirothon: If you are interested in supporting Envirothon or perhaps volunteering your time at a future competition, call Theresa at 636-922-2833, ext. 3. Financial contributions can be made at the local, state or national level; or you may wish to support the Envirothon Scholarship, which was named for Mary S. Burt, past manager of the St. Charles County SWCD.

Apply for Missouri Century Farm Recognition

A farm that has been in the same family since December 31, 1913, may qualify to be designated as a Century Farm. To qualify the farm must have been owned by the same family for 100 consecutive years; it must be at least 40 acres of the original land acquisition and make a contribution to over-all farm income.

If you think you may have a Century Farm, call the local MU Extension office at 636-970-3000, and ask about getting an application. There is a fee of \$75 for the certificate, farm sign and a booklet. Applications must be postmarked by May 15, 2013

Be sure to check out the District's website at www.swcd.mo.gov/stcharles/ and the Flickr at www.flickr.com/photos/swcd

The soil and water conservation district does not endorse nor recommend any of the vendors/contractors advertised in this newsletter, furthermore, any contractor/vendor that wishes to be added to the district's contractor/vendor list can be added upon request.

Mark These Dates



Management Intensive Grazing School

April 10 & 11, 2013: A Regional Management Intensive Grazing School will be held in Warren County at the University of Missouri Extension Center, and is sponsored by an NRCS EQIP GRANT through the Warren County SWCD, the University Outreach Extension and Warren and Montgomery County SWCDs.

The school will cover topics including the Art and Science of Grazing Management, Soils, Livestock Nutrition, Economics, Nutrient Cycle, Forage Quality and Availability, Graziers Calculations, Layout and Design, Fencing and Watering and more.

The cost of the 2 day school is paid for through an EQIP grant, and includes the Missouri Grazing Manual, Summer Grazing in Missouri, Pasture and Weed Guide, Grazing Stick and Watering Systems for Grazing Livestock and other handouts. There is a maximum of 25 people for this event, so RSVP as soon as possible by calling 573-564-3715, ext. 3 or 636-456-3434, ext. 3.

Cost Share Programs that assist with rotational grazing include DSP-3 Planned Grazing Systems; AgNPS practices, EQIP. MDC alternative water and fencing, and CCRP. This school is an approved for qualification of the DSP-3 Cost-Share practice.

USDA Dates and Deadlines:

June 1 - Sign-up ends for 2013 ACRE August 2 - Sign-up ends for 2013 DCP June 1 - Sign-up ends for 2011 SURE

July 15 - Final crop reports due for all spring planted crops.

Winter Management for Quail Habitat

Before warm weather arrives in full force, landowners managing for quail can improve habitat by the following:

Trim hedgerows - dropping trees in an old hedgerow allows shrubs and diverse grasses underneath to get the sunlight they need to thrive. It also removes perches that avian predators could use as roosts. Treat fescue and brome with herbicide, creating bare ground for quail movement.

Edge feather - cut trees in a strip at least 30 feet wide around the perimeter of your woody draws and woodland edges to improve habitat and provide escape cover for a variety of wildlife.

Downed tree structures - create 3-0 x 50' downed tree structures by cutting 10-15 well branched durable trees that are a minimum of 20' in height. Stack so branches intertwine but still leave spaces for quail movement.

Timber stand improvement - TSI is the process of thinning the forest of poor quality trees, leaving less competition for the remaining trees. It creates small gaps in the forest canopy, providing growing conditions necessary for quail-friendly plants.

From Watersheds, Pg. 1 When the algae dies, the oxygen in the water is consumed. Fish leave a hypoxic area and bottom dwellers usually die.

The hypoxic zone in the gulf is measured each year, and while the area is relatively small for 2012 due to the drought, it generally covers about 6,500 square miles. Records have been kept since the early 80s, and scientists inform us that the last 20 years have shown significant increases in the size of the dead zone and in the nitrate levels found there. While this is devastating for aquatic life, it can also be very harmful to human health.

So, where does your water shed? And what is the water taking with it as it makes that long journey? And what can you do about it?

The main sources of excess nutrients in all



our waterways (including the creek that runs through or near your property), are agriculture, stormwater runoff, wastewater and activities in and around the home. Agriculture tops the list and has taken most of the blame for

the gulf dead zone, but the latest information shows that urban sprawl over the past 20 years is a huge contributor as well.



A wetland serves as a natural buffer between land-based activities and adjacent rivers and creeks, capturing and filtering pollutants.

Nutrients enter waterways from farmland through mismanaged animal ma- nure, excess fertilizer applied to crops and fields, and soil erosion (soil particles carry nutrients and chemicals). Farmers should consider keeping plant residue on the surface of sloping cropland and use cover crops on idle fields. This will reduce runoff and prevent large amounts of soil, fertilizers and pesticides from leaving the property.

Stormwater runoff carries many pollutants into our waterways. Rain water runs over everything—cities, towns, sidewalks, highways—everything; and stormwater very efficiently deposits pollutants into our waterways, everything from cigarette butts and spilled oil to detergents used to wash the car, and old paint dumped down a sewer drain.

Wastewater treatment is a huge issue across the world. Here in the U.S., sewer and septic systems handle the job, but these systems aren't perfect and often have flaws that cause pollution to be released into streams and rivers. Many times, the treatment facilities are not sufficiently removing the nitrogen and phosphorus before discharging into waterways.

Your home and yard are significant sources of pollution, and ones for which you can make a difference. Fertilizers, yard and pet waste, and some soaps and detergents contain nitrogen and phosphorous. Careful disposal of waste, conscientious following of label directions on fertilizers, and selective use of soaps and detergents will help a great deal. Try using phosphate-free soaps and detergents, wash your car on pervious surfaces (not on the driveway), do not over-water your flowers and plants, only run the dish or clothes washer when there's a full load, never pour anything down a storm drain, and try to use less water in your everyday activities. You can also eliminate hard surfaces around the house and choose natural surfaces and native plants and trees to help slow down or eliminate soil erosion and runoff from your yard. The installation of rain gardens where water pools in your yard will greatly reduce the amount of water that is running off during a

Lastly, be an advocate for the protection of wetlands: the earth's natural buffers against pollution, sediment deposition in water, and flooding.

Poster Contest Information: Any child in St. Charles County who is in the 4th, 5th or 6th grade may participate in the Poster Contest. Posters will be 1/2 standard size poster board and will illustrate the theme "Where Does Your Water Shed?". Posters are due in the SWCD office by April 15, 2013. There are cash prizes for the top three posters in each age group. Call 636-922-2833, ext. 3, to receive the official rules and guidelines.

Healthy Soil Food Web Equals Healthy Soil

The soil food web is the massive community of organisms living all or part of their lives in the soil. The food web includes arthropods, bacteria, fungi, nematodes, small animals, and organic matter both living and in the process of decaying. Energy is converted and nutrients consumed and re-deposited in a continuous cycle. The web is fueled by plants and other organisms that get energy from the sun to fix carbon dioxide from the atmosphere. The other soil organisms get energy and carbon from the organic compounds found in plants and waste by-products. Complex materials are broken down, organisms are consumed and nutrients are converted to a form made available to plants and other soil organisms.

Healthy soil depends on the cycle of energy and nutrients within the soil food web. Decaying crop residue left on a resting field is shredded by soil micro arthropods, such as mites, springtails, woodlice and beetles. The residues have to be transported from the soil surface to living plant roots through long lines of multiple organisms. A wide variety of organisms are involved in the processing of the dead plant matter to make the nutrients available to plants.

Even better for the soil are long season crops, or the use of cover crops. Living plants maintain a rhizosphere, an area of concentrated microbial activity close to the root. It is the most active part of the soil factory because it is where the most easy to eat food is available, and it is where peak nutrients and water cycling occur. Microbial food is exuded by plant roots to attract and feed microbes that provide nutrients at the root where the plant can take them up.

Feed your soil organisms by maintaining a cover crop. Call NRCS at 636-922-2833, ext. 3, to learn more.

Grazing Native Warm Season Grass

Information from USDA/NRCS Pamphlet

It is recommended that 20 to 50 percent of total pasture acres be in warm season grass. Planting dates are from December 1 through June 15, and it will take one year before newly planted grass is ready for graz-

When converting from cool-season grass, a post planting application of Plateau herbicide aids in earlier establishment of warm-season grass, however it should not be used for Switchgrass. Seeds should be planted 1/8" to 1/4" deep, except for Eastern Gamagrass which should be planted 3/4" deep. In lowland sites, Switchgrass and Eastern Gamagrass are the best options.

When selecting warm-season grass seed, keep the following in mind: Eastern Gamagrass begins growth before Switchgrass, which begins growth two to three weeks earlier than Big Bluestem. Eastern Gamagrass and Switchgrass should be grazed in late May or June to prevent over-maturing. Big Bluestem begins growth a week earlier than Indiangrass, and both Big Blue Stem and Indiangrass need to be grazed June 1 through August 1.

Grazing should take place when forage is 12-18 inches tall, and cattle should be removed when 6-8 inches of leaves and stubble remain. Individual grazing days should be seven days or less to prevent grazing of regrowth before the plants are fully recovered. Allow at least 30 days recovery time between grazing.

When cutting Eastern Gamagrass for hay, do not cut any lower than 6-8 inches. Three cuttings may be done with the first one about June 10-15 prior to heading; the second about July 30; and the third no later than Sept. 5.

If you have any questions about grazing or haying with warm season grass, call the NRCS office at 636-922-2833, ext. 3.

TIMBER SELLERS QUIZ

by R. Scott Brundage

You haven't been home from work long when the phone rings or there is a knock on the door. A man identifies himself as a timber buyer/logger who is working nearby and has noticed that you have some nice timber. Since you were not at home, he has taken the liberty of walking your woods. He asks, : Would you accept \$10,000 for your timber?" "Ten thousand dollars! Heck, I didn't think it was worth anything," you say to yourself. Ten thousand dollars right out of the blue, free, what a lucky day!

Before you get too excited, slow down and ask yourself a few questions. Be completely honest, and if you answer any of these questions with, "I don't know," the deal is likely to bring less money than is potentially possible, plus it could ruin your valuable timber for future sales. Remember, only one "I don't know" answer means vou should look for a professional forester who can assure you control of selling a potentially valuable resource

Q. 1. How man	y trees v	vill be cut	?	
Don't know	20	200	2000	_
Q. 2. How man	y board	feet will b	e cut?	
Don't know	What	is a board	foot?	
10,000	100,0	00		

Q. 3. How much is my timber really worth?



Reporter Soil and WATER CONSERVATION DISTRICT

PRSRT STD U.S. Postage PAID St. Louis MO Permit #495

The United States Department of Agriculture (USDA) prohibits discrimination against its customers, em-ployees and applicants for employment on the bases of employment on the bases of race, color, national origin, age disability, sex, gender identity, religion, reprisal, and where applicable, political beliefs, marital status, familial or parental status sexual orientation or all or part of an individual's income is derived from any public assistance program, or protected genetic information in employment or in any program or activity conduct ed or funded by the Depart-ment. Not all prohibited bases apply to all programs and/or employment activities. Persons with disabilities who require alternative means of communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD). To file a complaint of discrimination write to USDA. Director Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C., 20250-9410 or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider employer.

160 St. Peters Centre Boulevard St. Peters, MO 63376-1695

Return Service Requested

Timber, from pg. 3 Don't know \$10,000
Q. 4. How and when will I get paid for the timber? Don't know Before timber is cut As timber is cut Maybe never
Q. 5. Will they remove the lower-valued hickory, elm, honey locust, etc., or will they only take the higher valued oaks, walnut, and silver maple?
Don't know Everything marketable High quality only
Q. 6. He said they would not ruin the woods by only cutting trees 15 inches and larger. Fifteen inches measured where? Don't knowGround levelBreast high
Q. 7. If the logger or one of his crew members is injured or killed, who is responsible? Don't know My liability insurance His insurance company
St. Charles County Soil & Water Conservation District 160 St. Peters Centre Boulevard St. Peters, MO 63376-1695 636-922-2833, ext. 3
Board of Supervisors Don Johnson, Chairman • Paul Kamphoefner, Vice-Chairman Scott Killpack, Secretary • Mark Scott, Treasurer Alan Poggemoeller, Board Member
District Personnel Frankie Coleman, District Manager Charlie Perkins, District Technician Theresa Dunlan, Info-Ed Specialist

The mission of the Soil & Water Conservation District is to conserve the soil and water resources of the county; promote the wise use of these resources through education; protect residents from undue hardship caused by erosion, sedimentation and flooding; protect the agricultural soil base to ensure continued productivity; and preserve the quality of water and water courses within the county.

NRCS Personnel
Renee Cook, District Conservationist.

Shawn Keller, Soil Conservationist

Curtis Hoeft, Soil Conservationist Kervin Bryant, Soil Conservationist

Deb Frazier, ACES

Q. 8. Does the logger and crew have insurance? Are	,
they covered by Workman's Compensation?	

Don't know ____ They supplied written proof of insurance ____ No insurance ____

Q. 9. Who fixes the rutted roads, farm lanes, ruined fences or pulls tree tops back out of the crop fields,

Quiz Answers and Explanation

Assuming you answered "I don't know" to one or more questions, you should find the following information very valuable. It outlines the reasons that the services of a consulting forester can be a real bargain.

You won't have an unbiased answer to Questions 1-5 unless the timber is "marked" by a forester. This means each saleable tree (mature, over mature, damaged/defective) is measured and tallied for diameter and merchantable log lengths by species and grade and paint-marked on two sides of the trunk and the stump. By doing this paint-marking, the forester controls the sale and you only sell the trees which have reason to be harvested, as opposed to the logger taking what he wants and often leaving all the poorer quality trees. After marking the trees to be sold, the forester tallies the board-foot volume in the marked trees by species and grade. With this information the forester can make a very accurate evaluation of sale value. The marked timber is usually then sold by sealed bids to the highest bidder. There are many good timber buyers/loggers who are interested in buying timber at a fair market value and performing a good job of logging. knowing the value of your saleable timber and having a good Timber Sale Contract, chances are good that your timber sale will be a positive experience.

Especially important is Question 4. Always get your full payment <u>prior</u> to allowing <u>any</u> harvesting. It is almost never a good idea to sell on shares or percentage, which is always a cut now, pay later situation. <u>Always</u> know the true and fair value of your timber <u>prior</u> to selling.

Question 6 is very tricky. Most landowners think this means 15 inches diameter measured at breast height (4 1/2 feet above ground) or d.b.h. The logger may mean 15 inches measured at ground level. Since all trees flare out at ground level, the lower the cut, the smaller diameter tree he can/will legally harvest.

Question 7 and 8 can be covered by a Certificate of Insurance from the logger or by a good Timber Sale Contract. A forester will have a good contract protecting both the seller and buyer.

Questions 9 through 11 will be covered in a good <u>Timber Sale Contract</u>.

Question 12 refers to an often overlooked Since producing timber is a longsituation. term proposition, IRS allows timber volumes to be "depleted" as timber is harvested from the property. The amount calculated to be the value of the timber when you purchased the property is known as the "Timber Cost Basis." A professional consulting forester can establish through an inventory procedure, your personal "timber cost basis." You are then entitled to subtract the value of any timber sales sold from the timber cost basis until it is entirely depleted. You may have heard the term "depletion allowance" used to describe this calculation. The net result is that you will probably owe no federal income taxes on the timber sale proceeds as long as there is a positive balance in the depletion account.

Remember, a forester is working for you to obtain the best dollar value for your saleable timber and put your timberland in a healthier, more valuable condition. A consulting forester (charges for his/her services) can answer all of the above questions for you while a public agency forester (free service) can answer certain questions, and under certain circumstances, the landowner may have a six to eighteen month wait for the actual marking to take place. Consulting foresters can work with you throughout the process of selling timber and realization of the many favorable income tax treatments. The dollar value of their services is likely to exceed many times the amount of their fees. Free forestry assistance through a public agency does not include tax assistance or many of the specific services offered by a consulting forester.

Editor's note:

Scott Brundage is a Consulting Forester and president of the Missouri Consulting Foresters Association, P.O. Box 7596, Columbia MO 65205-7596. MCFA website: www.missouriforesters.com. In 1962, he purchased the first of his seven Tree Farms which included a large Christmas Tree operation.